

RESULTS OF OPERATIONS	Report ID: E-ROR-12A
ELECTRIC RATE OF RETURN	
For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	155,865,365	98,912,691	56,952,674
	Adjustments			
	Adjusted Net Operating Income (Loss)	155,865,365	98,912,691	56,952,674
E-APL	Electric Net Rate Base	1,903,764,385	1,247,865,903	655,898,482
	RATE OF RETURN	8.187%	7.927%	8.683%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2013 thru 12-31-2013	100.000%	65.190%	34.810%
2	Input	Number of Customers - AMA Percent	06-01-2013 thru 05-31-2014	364,923 100.000%	239,529 65.638%	125,394 34.362%
3	E-OPS	Direct Distribution Operating Expense Percent	06-01-2013 thru 05-31-2014	22,862,700 100.000%	14,596,558 63.844%	8,266,142 36.156%
	Input	Jurisdictional 4-Factor Ratio	01-01-2013 thru 12-31-2013			
		Direct O & M Accts 500 - 598		20,271,611	12,708,520	7,563,091
		Direct O & M Accts 901 - 935		23,797,558	17,806,326	5,991,232
		Total		44,069,169	30,514,846	13,554,323
		Percentage		100.000%	69.243%	30.757%
		Direct Labor Accts 500 - 598		12,899,185	8,853,799	4,045,386
		Direct Labor Accts 901 - 935		5,728,641	4,368,986	1,359,655
		Total		18,627,826	13,222,785	5,405,041
		Percentage		100.000%	70.984%	29.016%
		Number of Customers		366,305	240,426	125,879
		Percentage		100.000%	65.635%	34.365%
		Net Direct Plant		905,556,829	587,222,626	318,334,203
		Percentage		100.000%	64.847%	35.153%
4		Total Percentages		400.000%	270.709%	129.291%
		Percent		100.000%	67.677%	32.323%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,495,470	58,058,286	6,367,532	4,069,652
		Direct O & M Accts 901 - 935		36,950,340	26,569,475	7,224,117	3,156,748
		Direct O & M Accts 901 - 905 Utility 9 Only		4,724,966	3,236,437	1,488,529	0
		Adjustments		0	0	0	0
		Total		110,170,776	87,864,198	15,080,178	7,226,400
		Percentage		100.000%	79.753%	13.688%	6.559%
		Direct Labor Accts 500 - 894		67,800,135	51,352,909	11,789,527	4,657,699
		Direct Labor Accts 901 - 935		5,560,307	3,408,229	269,466	1,882,612
		Direct Labor Accts 901 - 905 Utility 9 Only		10,134,217	6,671,977	3,462,240	0
		Total		83,494,659	61,433,115	15,521,233	6,540,311
		Percentage		100.000%	73.578%	18.589%	7.833%
		Number of Customers at		692,224	366,305	228,433	97,486
		Percentage		100.000%	52.917%	33.000%	14.083%
		Net Direct Plant		2,661,279,881	2,100,079,490	372,868,631	188,331,760
		Percentage		100.000%	78.912%	14.011%	7.077%
		Total Percentages		400.000%	285.160%	79.288%	35.552%
		Average (CD AA)		100.000%	71.290%	19.822%	8.888%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2013 thru 12-31-2013	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		9,851,125	0	6,009,988 3,841,137
		Direct O & M Accts 901 - 935		10,008,419	0	6,964,929 3,043,490
		Direct O & M Accts 901 - 905 Utility 9 Only		1,488,529	0	1,488,529 0
		Total		21,348,073	0	14,463,446 6,884,627
		Percentage		100.000%	0.000%	67.751% 32.249%
		Direct Labor Accts 500 - 894		12,458,854	0	8,930,624 3,528,230
		Direct Labor Accts 901 - 935		1,855,548	0	232,337 1,623,211
		Direct Labor Accts 901 - 905 Utility 9 Only		3,462,240	0	3,462,240 0
		Total		17,776,642	0	12,625,201 5,151,441
		Percentage		100.000%	0.000%	71.021% 28.979%
		Number of Customers at		325,919	0	228,433 97,486
		Percentage		100.000%	0.000%	70.089% 29.911%
		Net Direct Plant		552,816,448	0	365,235,362 187,581,086
		Percentage		100.000%	0.000%	66.068% 33.932%
		Total Percentages		400.000%	0.000%	274.929% 125.071%
		Average (GD AA)		100.000%	0.000%	68.732% 31.268%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
		Input	01-01-2013 thru 12-31-2013	Total	Electric	Gas North Oregon Gas
		Elec/Gas North 4-Factor				
		Direct O & M Accts 500 - 894		64,480,390	58,058,286	6,422,104 0
		Direct O & M Accts 901 - 935		33,796,280	26,569,475	7,226,805 0
		Adjustments		0	0	0 0
		Total		98,276,670	84,627,761	13,648,909 0
		Percentage		100.000%	86.112%	13.888% 0.000%
		Direct Labor Accts 500 - 894		63,088,156	51,352,909	11,735,247 0
		Direct Labor Accts 901 - 935		3,849,086	3,408,229	440,857 0
		Total		66,937,242	54,761,138	12,176,104 0
		Percentage		100.000%	81.810%	18.190% 0.000%
		Number of Customers at Percentage		594,738	366,305	228,433 0
				100.000%	61.591%	38.409% 0.000%
		Net Direct Plant Percentage		2,443,285,624	2,078,050,262	365,235,362 0
				100.000%	85.051%	14.949% 0.000%
		Total Percentages		400.000%	314.564%	85.436% 0.000%
9		Average (CD AN/ID/WA)		100.000%	78.641%	21.359% 0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	05-01-2013 thru 05-31-2014	881,649,890	572,435,593	309,214,297
				100.000%	64.928%	35.072%
11		Book Depreciation Percent	06-01-2013 thru 05-31-2014	86,969,350	55,938,634	31,030,716
				100.000%	64.320%	35.680%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
ELECTRIC ALLOCATION PERCENTAGES	
For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	05-01-2013 thru 05-31-2014	2,210,435,113 100.000%	1,443,402,442 65.299%	767,032,671 34.701%
13	E-PLT	Net Electric General Plant - AMA Percent	05-01-2013 thru 05-31-2014	188,630,667 100.000%	126,217,821 66.913%	62,412,846 33.087%
14		Net Allocated Schedule M's - AMA Percent	06-01-2013 thru 05-31-2014	-90,872,026 100.000%	-57,477,911 63.251%	-33,394,115 36.749%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	341,435,994	0	341,435,994	231,486,055	0	231,486,055	109,949,939	0	109,949,939
99	442200	Commercial - Firm & Int.	295,753,167	0	295,753,167	209,037,813	0	209,037,813	86,715,354	0	86,715,354
1	442300	Industrial	107,387,459	0	107,387,459	60,401,413	0	60,401,413	46,986,046	0	46,986,046
99	444000	Public Street & Highway Lighting	7,365,771	0	7,365,771	4,904,032	0	4,904,032	2,461,739	0	2,461,739
99	448000	Interdepartmental Revenue	1,145,478	0	1,145,478	914,990	0	914,990	230,488	0	230,488
99	499XXX	Unbilled Revenue	1,490,158	0	1,490,158	948,000	0	948,000	542,158	0	542,158
		TOTAL SALES TO ULTIMATE CUSTOMERS	754,578,027	0	754,578,027	507,692,303	0	507,692,303	246,885,724	0	246,885,724
1	447XXX	Sales for Resale	0	133,725,797	133,725,797	0	87,175,847	87,175,847	0	46,549,950	46,549,950
		TOTAL SALES OF ELECTRICITY	754,578,027	133,725,797	888,303,824	507,692,303	87,175,847	594,868,150	246,885,724	46,549,950	293,435,674
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(3,914,398)	0	(3,914,398)	0	0	0	(3,914,398)	0	(3,914,398)
99	451000	Miscellaneous Service Revenue	550,330	0	550,330	342,134	0	342,134	208,196	0	208,196
1	453000	Sales of Water & Water Power	0	423,997	423,997	0	276,404	276,404	0	147,593	147,593
1	454000	Rent from Electric Property	2,958,896	81,945	3,040,841	1,997,046	53,420	2,050,466	961,850	28,525	990,375
1	456XXX	Other Electric Revenues	333,693	131,675,930	132,009,623	289,537	85,839,539	86,129,076	44,156	45,836,391	45,880,547
		TOTAL OTHER OPERATING REVENUE	(71,479)	132,181,872	132,110,393	2,628,717	86,169,363	88,798,080	(2,700,196)	46,012,509	43,312,313
		TOTAL ELECTRIC REVENUE	754,506,548	265,907,669	1,020,414,217	510,321,020	173,345,210	683,666,230	244,185,528	92,562,459	336,747,987

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
EXPENSE											
STEAM POWER GENERATION EXPENSE:											
OPERATION											
1	500000	Supervision & Engineering	0	283,579	283,579	0	184,865	184,865	0	98,714	98,714
1	501XXX	Fuel	0	23,948,802	23,948,802	0	15,612,224	15,612,224	0	8,336,578	8,336,578
1	502000	Steam Expense	0	4,202,396	4,202,396	0	2,739,542	2,739,542	0	1,462,854	1,462,854
1	505000	Electric Expense	0	1,010,981	1,010,981	0	659,059	659,059	0	351,922	351,922
1	506000	Miscellaneous Steam Power Generation Expense	0	2,372,131	2,372,131	0	1,546,392	1,546,392	0	825,739	825,739
1	507000	Rent	0	30,432	30,432	0	19,839	19,839	0	10,593	10,593
MAINTENANCE											
1	510000	Supervision & Engineering	0	538,086	538,086	0	350,778	350,778	0	187,308	187,308
1	511000	Structures	0	691,865	691,865	0	451,027	451,027	0	240,838	240,838
1	512000	Boiler Plant	0	4,561,900	4,561,900	0	2,973,903	2,973,903	0	1,587,997	1,587,997
1	513000	Electric Plant	0	1,094,074	1,094,074	0	713,227	713,227	0	380,847	380,847
1	514000	Miscellaneous Steam Plant	0	1,857,342	1,857,342	0	1,210,801	1,210,801	0	646,541	646,541
TOTAL STEAM POWER GENERATION EXP			0	40,591,588	40,591,588	0	26,461,657	26,461,657	0	14,129,931	14,129,931
HYDRAULIC POWER GENERATION EXP:											
OPERATION											
1	535000	Supervision & Engineering	0	2,109,459	2,109,459	0	1,375,156	1,375,156	0	734,303	734,303
1	536000	Water for Power	0	1,413,226	1,413,226	0	921,282	921,282	0	491,944	491,944
1	537000	Hydraulic Expense	4,389,278	2,807,119	7,196,397	2,805,862	1,829,961	4,635,823	1,583,416	977,158	2,560,574
1	538000	Electric Expense	0	6,656,410	6,656,410	0	4,339,314	4,339,314	0	2,317,096	2,317,096
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	773,676	773,676	0	504,359	504,359	0	269,317	269,317
1	540000	Rent	0	1,277,439	1,277,439	0	832,762	832,762	0	444,677	444,677
1	540100	MT Trust Funds Land Settlement Rents	5,596,994	0	5,596,994	3,636,526	0	3,636,526	1,960,468	0	1,960,468
MAINTENANCE											
1	541000	Supervision & Engineering	0	685,478	685,478	0	446,863	446,863	0	238,615	238,615
1	542000	Structures	0	974,309	974,309	0	635,152	635,152	0	339,157	339,157
1	543000	Reservoirs, Dams, & Waterways	0	1,828,279	1,828,279	0	1,191,855	1,191,855	0	636,424	636,424
1	544000	Electric Plant	0	4,074,071	4,074,071	0	2,655,887	2,655,887	0	1,418,184	1,418,184
1	545000	Miscellaneous Hydraulic Plant	0	712,896	712,896	0	464,737	464,737	0	248,159	248,159
TOTAL HYDRO POWER GENERATION EXP			9,986,272	23,312,362	33,298,634	6,442,388	15,197,328	21,639,716	3,543,884	8,115,034	11,658,918
OTHER POWER GENERATION EXPENSE:											
OPERATION											
1	546000	Supervision & Engineering	0	1,575,383	1,575,383	0	1,026,992	1,026,992	0	548,391	548,391
1	547XXX	Fuel	0	105,154,707	105,154,707	0	68,550,353	68,550,353	0	36,604,354	36,604,354
1	548000	Generation Expense	0	2,019,314	2,019,314	0	1,316,391	1,316,391	0	702,923	702,923
1	549000	Miscellaneous Other Power Generation Expense	0	398,095	398,095	0	259,518	259,518	0	138,577	138,577
1	550000	Rent	0	(32,789)	(32,789)	0	(21,375)	(21,375)	0	(11,414)	(11,414)
MAINTENANCE											
1	551000	Supervision & Engineering	0	1,227,538	1,227,538	0	800,232	800,232	0	427,306	427,306
1	552000	Structures	0	56,893	56,893	0	37,089	37,089	0	19,804	19,804
1	553000	Generating & Electric Equipment	0	2,208,909	2,208,909	0	1,439,988	1,439,988	0	768,921	768,921
1	554000	Miscellaneous Other Power Generation Plant	0	364,088	364,088	0	237,349	237,349	0	126,739	126,739
TOTAL OTHER POWER GENERATION EXP			0	112,972,138	112,972,138	0	73,646,537	73,646,537	0	39,325,601	39,325,601

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		OTHER POWER SUPPLY EXPENSE:									
E-555	555XXX	Purchased Power	1,509,969	197,862,030	199,371,999	0	128,986,258	128,986,258	1,509,969	68,875,772	70,385,741
1	556000	System Control & Load Dispatching	0	955,156	955,156	0	622,666	622,666	0	332,490	332,490
E-557	557XXX	Other Expense	(16,738,468)	111,123,503	94,385,035	(4,041,054)	72,441,411	68,400,357	(12,697,414)	38,682,092	25,984,678
		TOTAL OTHER POWER SUPPLY EXPENSE	(15,228,499)	309,940,689	294,712,190	(4,041,054)	202,050,335	198,009,281	(11,187,445)	107,890,354	96,702,909
		TOTAL PRODUCTION OPERATING EXP	(5,242,227)	486,816,777	481,574,550	2,401,334	317,355,857	319,757,191	(7,643,561)	169,460,920	161,817,359
		TRANSMISSION OPERATING EXPENSE:									
		OPERATION									
1	560000	Supervision & Engineering	0	2,517,662	2,517,662	0	1,641,264	1,641,264	0	876,398	876,398
1	561000	Load Dispatching	0	2,495,066	2,495,066	0	1,626,534	1,626,534	0	868,532	868,532
1	562000	Station Expense	0	496,446	496,446	0	323,633	323,633	0	172,813	172,813
1	563000	Overhead Line Expense	0	561,029	561,029	0	365,735	365,735	0	195,294	195,294
1	565XXX	Transmission of Electricity by Others	0	18,895,709	18,895,709	0	12,318,113	12,318,113	0	6,577,596	6,577,596
1	566000	Miscellaneous Transmission Expense	0	1,757,676	1,757,676	0	1,145,829	1,145,829	0	611,847	611,847
1	567000	Rent	0	134,608	134,608	0	87,751	87,751	0	46,857	46,857
		MAINTENANCE									
1	568000	Supervision & Engineering	1,938	1,114,903	1,116,841	1,938	726,805	728,743	0	388,098	388,098
1	569000	Structures	1,800	360,827	362,627	120	235,223	235,343	1,680	125,604	127,284
1	570000	Station Equipment	4,417	1,744,047	1,748,464	4,417	1,136,944	1,141,361	0	607,103	607,103
1	571000	Overhead Lines	55,707	1,482,532	1,538,239	50,629	966,463	1,017,092	5,078	516,069	521,147
1	572000	Underground Lines	64	13,912	13,976	64	9,069	9,133	0	4,843	4,843
1	573000	Service Miscellaneous	24,703	52,780	77,483	23,923	34,407	58,330	780	18,373	19,153
		TOTAL TRANSMISSION OPERATING EXP	88,629	31,627,197	31,715,826	81,091	20,617,770	20,698,861	7,538	11,009,427	11,016,965

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	25,193,136	25,193,136	0	16,423,406	16,423,406	0	8,769,730	8,769,730
E-DEPX		Depreciation Expense-Transmission	0	10,178,402	10,178,402	0	6,635,300	6,635,300	0	3,543,102	3,543,102
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,033,970	1,033,970	0	674,045	674,045	0	359,925	359,925
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(145,683)	0	(145,683)	145,683	0	145,683
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	61,044	0	61,044	61,044	0	61,044	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	130,380	141,445	0	69,620	69,620
99	407331	Amortization of BPA Parallel Capacity Support	(1,257,163)	0	(1,257,163)	535,732	0	535,732	(1,792,895)	0	(1,792,895)
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,330	21,330	0	11,389	11,389
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	407360	Amortization of CS2 & COLSTRIP O&M	1,752,468	0	1,752,468	973,692	0	973,692	778,776	0	778,776
99	407362	Amortization of LiDAR O&M	451,705	0	451,705	451,705	0	451,705	0	0	0
99	407365	Amortization of Wind Generation	866,804	0	866,804	0	0	0	866,804	0	866,804
99	407380	Amortization of Wartsila Generators	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	576,336	576,336	0	307,750	307,750
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407395	Optional Renewable Power Revenue Offset	220,731	0	220,731	170,230	0	170,230	50,501	0	50,501
99	407403	Amortization of Disallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
99	407420	Amortization of CS2 Levelized Return	571,125	0	571,125	0	0	0	571,125	0	571,125
99	407450/40749	Amortization of BPA Residential Exchange Credit	(9,564,693)	0	(9,564,693)	(6,275,176)	0	(6,275,176)	(3,289,517)	0	(3,289,517)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(1,045,983)	0	(1,045,983)	0	0	0	(1,045,983)	0	(1,045,983)
99	407462	Amortization of Deferred LiDAR O&M	(188,131)	0	(188,131)	(188,131)	0	(188,131)	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,486)	(5,486)	0	(2,929)	(2,929)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	(358,136)	0	(358,136)	(235,903)	0	(235,903)	(122,233)	0	(122,233)
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,232,652	20,232,652	0	13,189,665	13,189,665	0	7,042,987	7,042,987
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	(3,955,706)	57,746,550	53,790,844	(391,436)	37,644,976	37,253,540	(3,564,270)	20,101,574	16,537,304
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	(9,109,304)	576,190,524	567,081,220	2,090,989	375,618,603	377,709,592	(11,200,293)	200,571,921	189,371,628

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	489,335	2,187,137	2,676,472	313,210	1,396,356	1,709,566	176,125	790,781	966,906
3	582000	Station Expense	564,523	65,840	630,363	319,358	42,035	361,393	245,165	23,805	268,970
3	583000	Overhead Line Expense	1,816,392	504,852	2,321,244	1,055,847	322,318	1,378,165	760,545	182,534	943,079
3	584000	Underground Line Expense	1,319,092	0	1,319,092	845,318	0	845,318	473,774	0	473,774
3	585000	Street Light & Signal System Operation Expense	80,124	0	80,124	8,554	0	8,554	71,570	0	71,570
3	586000	Meter Expense	2,189,983	101,272	2,291,255	1,753,458	64,656	1,818,114	436,525	36,616	473,141
3	587000	Customer Installations Expense	552,837	161,368	714,205	304,940	103,024	407,964	247,897	58,344	306,241
3	588000	Miscellaneous Distribution Expense	3,534,188	3,264,160	6,798,348	2,379,205	2,083,970	4,463,175	1,154,983	1,180,190	2,335,173
3	589000	Rent	287	284,772	285,059	87	181,810	181,897	200	102,962	103,162
		MAINTENANCE:									
3	590000	Supervision & Engineering	143,436	1,649,735	1,793,171	112,354	1,053,257	1,165,611	31,082	596,478	627,560
3	591000	Structures	339,609	2,587	342,196	181,538	1,652	183,190	158,071	935	159,006
3	592000	Station Equipment	789,837	280,607	1,070,444	580,561	179,151	759,712	209,276	101,456	310,732
3	593000	Overhead Lines	8,386,159	28,416	8,414,575	4,893,611	18,142	4,911,753	3,492,548	10,274	3,502,822
3	594000	Underground Lines	1,058,883	0	1,058,883	683,230	0	683,230	375,653	0	375,653
3	595000	Line Transformers	494,610	345,203	839,813	393,690	220,391	614,081	100,920	124,812	225,732
3	596000	Street Light & Signal System Maintenance Exp	824,712	0	824,712	564,302	0	564,302	260,410	0	260,410
3	597000	Meters	21,880	0	21,880	12,598	0	12,598	9,282	0	9,282
3	598000	Miscellaneous Distribution Expense	256,813	184,041	440,854	194,697	117,499	312,196	62,116	66,542	128,658
		TOTAL DISTRIBUTION OPERATING EXP	22,862,700	9,059,990	31,922,690	14,596,558	5,784,261	20,380,819	8,266,142	3,275,729	11,541,871
E-DEPX		Depreciation Expense-Distribution	37,032,797	0	37,032,797	22,957,620	0	22,957,620	14,075,177	0	14,075,177
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	49,597,242	0	49,597,242	42,511,282	0	42,511,282	7,085,960	0	7,085,960
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	86,657,036	0	86,657,036	65,495,899	0	65,495,899	21,161,137	0	21,161,137
		TOTAL DISTRIBUTION EXPENSES	109,519,736	9,059,990	118,579,726	80,092,457	5,784,261	85,876,718	29,427,279	3,275,729	32,703,008

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	347,608	347,608	0	228,163	228,163	0	119,445	119,445
2	902000	Meter Reading Expenses	3,054,286	103,988	3,158,274	2,714,355	68,256	2,782,611	339,931	35,732	375,663
E-903	903XXX	Customer Records & Collection Expenses	1,950,053	6,783,804	8,733,857	1,291,845	4,452,753	5,744,598	658,208	2,331,051	2,989,259
2	904000	Uncollectible Accounts	555	2,644,944	2,645,499	0	1,736,088	1,736,088	555	908,856	909,411
2	905000	Misc Customer Accounts	0	239,128	239,128	0	156,959	156,959	0	82,169	82,169
		TOTAL CUSTOMER ACCOUNTS EXPENSES	5,004,894	10,119,472	15,124,366	4,006,200	6,642,219	10,648,419	998,694	3,477,253	4,475,947
		CUSTOMER SERVICE & INFO EXPENSES:									
E-908	908XXX	Customer Assistance Expenses	23,952,821	279,127	24,231,948	18,067,373	183,213	18,250,586	5,885,448	95,914	5,981,362
2	909000	Advertising	1,330	1,030,917	1,032,247	1,450	676,673	678,123	(120)	354,244	354,124
2	910000	Misc Customer Service & Info Exp	0	192,360	192,360	0	126,261	126,261	0	66,099	66,099
		TOTAL CUSTOMER SERVICE & INFO EXP	23,954,151	1,502,404	25,456,555	18,068,823	986,147	19,054,970	5,885,328	516,257	6,401,585
		SALES EXPENSES:									
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
		TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0
		ADMINISTRATIVE & GENERAL EXPENSES:									
4	920000	Salaries	599,472	22,604,214	23,203,686	444,009	15,297,854	15,741,863	155,463	7,306,360	7,461,823
4	921000	Office Supplies & Expenses	141,746	4,092,256	4,234,002	141,746	2,769,516	2,911,262	0	1,322,740	1,322,740
4	922000	Admin Exp Transferred--Credit	0	(112,695)	(112,695)	0	(76,269)	(76,269)	0	(36,426)	(36,426)
4	923000	Outside Services Employed	96,649	10,674,460	10,771,109	96,649	7,224,154	7,320,803	0	3,450,306	3,450,306
4	924000	Property Insurance Premium	0	1,424,236	1,424,236	0	963,880	963,880	0	460,356	460,356
4	925XXX	Injuries and Damages	530	3,200,799	3,201,329	372	2,166,205	2,166,577	158	1,034,594	1,034,752
4	926XXX	Employee Pensions and Benefits	467	1,570,911	1,571,378	467	1,063,145	1,063,612	0	507,766	507,766
4	927000	Franchise Requirements	4,837	0	4,837	0	0	0	4,837	0	4,837
1	928000	Regulatory Commission Expenses	2,492,683	3,505,166	5,997,849	1,719,684	2,285,018	4,004,702	772,999	1,220,148	1,993,147
4	930000	Miscellaneous General Expenses	165,733	3,010,024	3,175,757	109,770	2,037,094	2,146,864	55,963	972,930	1,028,893
4	931000	Rents	18,746	912,890	931,636	11,909	617,817	629,726	6,837	295,073	301,910
4	935000	Maintenance of General Plant	1,006,272	8,249,060	9,255,332	493,552	5,582,716	6,076,268	512,720	2,666,344	3,179,064
		TOTAL ADMIN & GEN OPERATING EXP	4,527,135	59,131,321	63,658,456	3,018,158	39,931,130	42,949,288	1,508,977	19,200,191	20,709,168

RESULTS OF OPERATIONS		Report ID:
ELECTRIC OPERATING STATEMENT		E-OPS-12A
For Twelve Months Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,401,710	13,064,256	14,465,966	1,049,068	8,841,497	9,890,565	352,642	4,222,759	4,575,401
E-AMTX		Amortization Expense-General Plant - 303000	0	242,078	242,078	0	163,641	163,641	0	78,437	78,437
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	582,769	7,214,891	7,797,660	569,584	4,882,821	5,452,405	13,185	2,332,070	2,345,255
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	29,944	29,944	0	20,265	20,265	0	9,679	9,679
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	1,984,479	20,551,169	22,535,648	1,618,652	13,908,224	15,526,876	365,827	6,642,945	7,008,772
		TOTAL ADMIN & GENERAL EXPENSES	6,511,614	79,682,490	86,194,104	4,636,810	53,839,354	58,476,164	1,874,804	25,843,136	27,717,940
		TOTAL EXPENSES BEFORE FIT	135,881,091	676,554,880	812,435,971	108,895,279	442,870,584	551,765,863	26,985,812	233,684,296	260,670,108
		NET OPERATING INCOME (LOSS) BEFORE FIT			207,978,246			131,900,367			76,077,879
E-FIT		FEDERAL INCOME TAX--Normal Accrual			34,246,115			23,660,061			10,586,054
E-FIT		DEFERRED FEDERAL INCOME TAX			18,057,402			9,451,891			8,605,511
E-FIT		AMORTIZED ITC - NOXON			(190,636)			(124,276)			(66,360)
		ELECTRIC NET OPERATING INCOME (LOSS)			155,865,365			98,912,691			56,952,674

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	3	Direct Distribution Operating Expense	100.000%	63.844%	36.156%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	185,577,658	185,577,658	0	120,978,075	120,978,075	0	64,599,583	64,599,583
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	1,509,969	0	1,509,969	0	0	0	1,509,969	0	1,509,969
1	555550	Non Monetary - Exchange Power	0	(84,607)	(84,607)	0	(55,155)	(55,155)	0	(29,452)	(29,452)
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	11,693,118	11,693,118	0	7,622,744	7,622,744	0	4,070,374	4,070,374
1	555710	Intercompany Purchase	0	675,861	675,861	0	440,594	440,594	0	235,267	235,267
TOTAL ACCOUNT 555			1,509,969	197,862,030	199,371,999	0	128,986,258	128,986,258	1,509,969	68,875,772	70,385,741

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,847,693	5,847,693	0	3,812,111	3,812,111	0	2,035,582	2,035,582
1	557010	Other Power Supply Expense - Financial	0	10,946,514	10,946,514	0	7,136,032	7,136,032	0	3,810,482	3,810,482
1	557150	Fuel - Economic Dispatch	0	32,254,281	32,254,281	0	21,026,566	21,026,566	0	11,227,715	11,227,715
1	557160	Power Supply Expense - Miscellaneous	725,000	28,914	753,914	725,000	18,849	743,849	0	10,065	10,065
99	557161	Unbilled Add-Ons	(331,796)	0	(331,796)	(244,616)	0	(244,616)	(87,180)	0	(87,180)
1	557170	Broker Fees - Power	0	807,484	807,484	0	526,399	526,399	0	281,085	281,085
1	557171	REC Broker Fees	47,562	33,407	80,969	47,562	21,778	69,340	0	11,629	11,629
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	(171,267)	0	(171,267)	(171,267)	0	(171,267)	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(5,989,481)	0	(5,989,481)	(5,989,481)	0	(5,989,481)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	1,094,250	0	1,094,250	1,094,250	0	1,094,250	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	(8,916,066)	0	(8,916,066)	0	0	0	(8,916,066)	0	(8,916,066)
99	557390	Idaho PCA Amortization	(4,015,372)	0	(4,015,372)	0	0	0	(4,015,372)	0	(4,015,372)
1	557395	Optional Renewable Power Expense Offset	0	(97,881)	(97,881)	0	(63,809)	(63,809)	0	(34,072)	(34,072)
1	557610	Other Expenses - Exposure	0	6,453	6,453	0	4,207	4,207	0	2,246	2,246
1	557700	Turbine Gas Bookout Expense	0	2,117,148	2,117,148	0	1,380,169	1,380,169	0	736,979	736,979
1	557711	Turbine Gas Bookout Offset	0	(2,117,148)	(2,117,148)	0	(1,380,169)	(1,380,169)	0	(736,979)	(736,979)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	61,296,638	61,296,638	0	39,959,278	39,959,278	0	21,337,360	21,337,360
TOTAL ACCOUNT 557			(16,738,468)	111,123,503	94,385,035	(4,041,054)	72,441,411	68,400,357	(12,697,414)	38,682,092	25,984,678

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ACCOUNTING EXPENSE	E-903-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records and Collections	1,950,053	6,783,804	8,733,857	1,291,845	4,452,753	5,744,598	658,208	2,331,051	2,989,259
12	903920	A/R Sold - Program Fees	0	0	0	0	0	0	0	0	0
12	903930	A/R Sold - Maturity Yield Fee	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 903			1,950,053	6,783,804	8,733,857	1,291,845	4,452,753	5,744,598	658,208	2,331,051	2,989,259

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.299%	34.701%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	374,389	279,127	653,516	258,634	183,213	441,847	115,755	95,914	211,669
99	908600	Public Purpose Tariff Rider Expense Offset	22,902,540	0	22,902,540	17,257,060	0	17,257,060	5,645,480	0	5,645,480
99	908610	Limited Income Tax Refund Program	251,233	0	251,233	251,233	0	251,233	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	424,659	0	424,659	300,446	0	300,446	124,213	0	124,213
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			23,952,821	279,127	24,231,948	18,067,373	183,213	18,250,586	5,885,448	95,914	5,981,362

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: E-INT-12A
ELECTRIC INTEREST DEDUCTION FOR FIT For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		54.15%	54.15%
2	Cost of Debt		5.353%	5.419%
	Total Weighted Cost		2.899%	2.934%
E-APL	Net Rate Base	1,903,764,385	1,247,865,903	655,898,482
	Interest Deduction for FIT Calculation	55,419,694	36,175,633	19,244,061
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: E-FIT-12A
ELECTRIC FEDERAL INCOME TAXES	
For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	1,020,414,217	683,666,230	336,747,987
E-OPS	Less: Operating & Maintenance Expense	649,452,443	433,489,548	215,962,895
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	93,153,634	62,575,368	30,578,266
E-OTX	Less: Taxes Other than FIT	69,829,894	55,700,947	14,128,947
	Net Operating Income Before FIT	207,978,246	131,900,367	76,077,879
E-INT	Less: Interest Expense	55,419,694	36,175,633	19,244,061
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(145,683)	145,683
E-SCM	Plus: Schedule M Adjustments	(54,229,843)	(27,955,594)	(26,274,249)
	Taxable Net Operating Income	98,328,709	67,914,823	30,413,886
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	34,415,048	23,770,188	10,644,860
1	Production Tax Credit	(168,933)	(110,127)	(58,806)
1	Investment Tax Credit - Noxon *	0	0	0
	Total Net Federal Income Tax	34,246,115	23,660,061	10,586,054
E-DTE	Deferred FIT	18,057,402	9,451,891	8,605,511
1	411400 Amortized Investment Tax Credit - Noxon	(190,636)	(124,276)	(66,360)
	Total Net FIT/Deferred FIT	52,112,881	32,987,676	19,125,205

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	39,044,273	56,956,677	96,000,950	24,603,269	37,640,975	62,244,244	14,441,004	19,315,702	33,756,706
12	997001 Contributions In Aid of Construction	0	2,626,238	2,626,238	0	1,714,907	1,714,907	0	911,331	911,331
2	997002 Injuries and Damages	0	(35,000)	(35,000)	0	(22,973)	(22,973)	0	(12,027)	(12,027)
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(103,282)	0	(103,282)	0	0	0	(103,282)	0	(103,282)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,587,192	2,587,192	0	1,750,934	1,750,934	0	836,258	836,258
99	997007 Idaho PCA	(12,931,438)	0	(12,931,438)	0	0	0	(12,931,438)	0	(12,931,438)
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	(33,828)	(33,828)	0	(22,052)	(22,052)	0	(11,776)	(11,776)
4	997015 Airplane Lease Payments	0	410,807	410,807	0	278,022	278,022	0	132,785	132,785
12	997016 Redemption Expense Amortization	0	1,558,275	1,558,275	0	1,017,538	1,017,538	0	540,737	540,737
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	2,647,832	0	2,647,832	1,844,879	0	1,844,879	802,953	0	802,953
99	997019 CSS Temporary Service Fees	341,553	0	341,553	54,772	0	54,772	286,781	0	286,781
4	997020 FAS87 Current Pension Accrual	0	(4,666,626)	(4,666,626)	0	(3,158,232)	(3,158,232)	0	(1,508,394)	(1,508,394)
99	997021 Wartsilla Generators Amortization	337,788	0	337,788	153,132	0	153,132	184,656	0	184,656
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
12	997032 Interest Rate Swaps	0	685,505	685,505	0	447,628	447,628	0	237,877	237,877
4	997033 BPA Residential Exchange	2,488,442	0	2,488,442	1,786,611	0	1,786,611	701,831	0	701,831
99	997034 Montana Hydro Settlement	1,037,316	0	1,037,316	676,632	0	676,632	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(364,437)	(364,437)	0	(237,576)	(237,576)	0	(126,861)	(126,861)
99	997043 Washington Deferred Power Costs	(6,099,704)	0	(6,099,704)	(6,099,704)	0	(6,099,704)	0	0	0
1	997044 Non-Monetary Power Costs	0	(84,607)	(84,607)	0	(55,155)	(55,155)	0	(29,452)	(29,452)
1	997045 Section 199 Manufacturing Deduction	0	(5,650,000)	(5,650,000)	0	(3,683,235)	(3,683,235)	0	(1,966,765)	(1,966,765)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	75,373	0	75,373	0	0	0	75,373	0	75,373
12	997048 AFUDC	0	(2,950,227)	(2,950,227)	0	(1,926,469)	(1,926,469)	0	(1,023,758)	(1,023,758)
11	997049 Tax Depreciation	0	(150,363,594)	(150,363,594)	0	(96,713,864)	(96,713,864)	0	(53,649,730)	(53,649,730)
99	997050 CS2 Levelized Return	571,125	0	571,125	0	0	0	571,125	0	571,125
99	997051 Wind Generation AFUDC - ID	753,117	0	753,117	0	0	0	753,117	0	753,117
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	47,562	47,562	0	32,189	32,189	0	15,373	15,373
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ITEMS	E-SCM-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
99	997059	Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061	CDA Fund Settlement	(4,611)	(83,333)	(87,944)	(4,611)	(54,325)	(58,936)	0	(29,008)	(29,008)
4	997062	Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063	CDA Lake Settlement	183,093	884,086	1,067,179	152,118	576,336	728,454	30,975	307,750	338,725
99	997064	Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization - Unbilled Revenue Add-Ins	(33,676)	0	(33,676)	8,961	0	8,961	(42,637)	0	(42,637)
1	997067	CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068	Noxon	0	0	0	0	0	0	0	0	0
1	997069	Lancaster Deferral	1,360,000	0	1,360,000	1,360,000	0	1,360,000	0	0	0
1	997072	CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	5,593,846	5,593,846	0	3,597,962	3,597,962	0	1,995,884	1,995,884
4	997081	Deferred Compensation	0	446,966	446,966	0	302,493	302,493	0	144,473	144,473
4	997082	Meal Disallowances	0	370,401	370,401	0	250,676	250,676	0	119,725	119,725
4	997083	Paid Time Off	0	391,730	391,730	0	265,111	265,111	0	126,619	126,619
2	997084	Customer Uncollectibles	0	(120,886)	(120,886)	0	(79,347)	(79,347)	0	(41,539)	(41,539)
99	997088	Deferred O&M Colstrip & CS2	706,485	0	706,485	973,692	0	973,692	(267,207)	0	(267,207)
99	997089	CNC Transmission	252,637	0	252,637	164,618	0	164,618	88,019	0	88,019
99	997091	LIDAR O&M Reg Def DFIT	263,574	0	263,574	263,574	0	263,574	0	0	0
99	997092	Smart Grid	713,732	0	713,732	713,732	0	713,732	0	0	0
99	997093	EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094	Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095	WA REC Deferral	1,139,649	0	1,139,649	1,139,649	0	1,139,649	0	0	0
1	997096	CDA Settlement Costs	0	(31,765)	(31,765)	0	(20,708)	(20,708)	0	(11,057)	(11,057)
99	997097	BPA Parallel Capacity	(2,466,183)	0	(2,466,183)	(681,694)	0	(681,694)	(1,784,489)	0	(1,784,489)
99	997098	Provision for Rate Refund	3,914,398	0	3,914,398	0	0	0	3,914,398	0	3,914,398
1	997099	Kettle Falls Diesel Leak	0	952,991	952,991	0	621,255	621,255	0	331,736	331,736
		TOTAL SCHEDULE M ADJUSTMENTS	36,642,184	(90,872,027)	(54,229,843)	29,522,316	(57,477,910)	(27,955,594)	7,119,868	(33,394,117)	(26,274,249)

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	2	Number of Customers - AMA	100.000%	65.638%	34.362%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	11	Book Depreciation	100.000%	64.320%	35.680%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.299%	34.701%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

ef/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	16,966,329	16,966,329	0	10,731,373	10,731,373	0	6,234,956	6,234,956
99	410100	Deferred Federal Income Tax Expense - Washin	2,319,864	0	2,319,864	2,319,864	0	2,319,864	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	3,948,913	0	3,948,913	0	0	0	3,948,913	0	3,948,913
	410100	Total	6,268,777	16,966,329	23,235,106	2,319,864	10,731,373	13,051,237	3,948,913	6,234,956	10,183,869
14	411100	Deferred Federal Income Tax Expense - Allocate	0	(310,718)	(310,718)	0	(196,532)	(196,532)	0	(114,186)	(114,186)
99	411100	Deferred Federal Income Tax Expense - Washin	(3,402,814)	0	(3,402,814)	(3,402,814)	0	(3,402,814)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(1,464,172)	0	(1,464,172)	0	0	0	(1,464,172)	0	(1,464,172)
	411100	Total	(4,866,986)	(310,718)	(5,177,704)	(3,402,814)	(196,532)	(3,599,346)	(1,464,172)	(114,186)	(1,578,358)
Total Deferred Federal Income Tax Expense			1,401,791	16,655,611	18,057,402	(1,082,950)	10,534,841	9,451,891	2,484,741	6,120,770	8,605,511

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	63.251%	36.749%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	22,045	22,045	0	14,371	14,371	0	7,674	7,674
1	408140	State Kwh Generation Tax	0	1,314,058	1,314,058	0	856,634	856,634	0	457,424	457,424
1	408150	R&P Property Tax--Production	0	13,277,045	13,277,045	0	8,655,306	8,655,306	0	4,621,739	4,621,739
1	408180	R&P Property Tax--Transmission	0	4,811,194	4,811,194	0	3,136,417	3,136,417	0	1,674,777	1,674,777
1	409100	State Income Tax--Montana & Oregon	0	808,310	808,310	0	526,937	526,937	0	281,373	281,373
TOTAL PRODUCTION & TRANSMISSION			0	20,232,652	20,232,652	0	13,189,665	13,189,665	0	7,042,987	7,042,987
DISTRIBUTION											
99	408110	State Excise Tax	19,394,741	0	19,394,741	19,394,741	0	19,394,741	0	0	0
99	408120	Municipal Occupation & License Tax	21,007,040	0	21,007,040	17,688,273	0	17,688,273	3,318,767	0	3,318,767
99	408160	Miscellaneous State or Local Tax--WA & ID	211	0	211	0	0	0	211	0	211
99	408170	R&P Property Tax--Distribution	8,499,664	0	8,499,664	5,428,268	0	5,428,268	3,071,396	0	3,071,396
99	409100	State Income Tax--Idaho	695,586	0	695,586	0	0	0	695,586	0	695,586
TOTAL DISTRIBUTION			49,597,242	0	49,597,242	42,511,282	0	42,511,282	7,085,960	0	7,085,960
TOTAL TAXES OTHER THAN FIT			49,597,242	20,232,652	69,829,894	42,511,282	13,189,665	55,700,947	7,085,960	7,042,987	14,128,947

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	9,166,667	9,166,667	0	5,975,750	5,975,750	0	3,190,917	3,190,917
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,303,800	1,303,800	0	696,200	696,200
1	182333	CDA Settlement Costs	0	1,312,867	1,312,867	0	855,858	855,858	0	457,009	457,009
1	182381	CDA Settlement Past Storage	0	35,473,936	35,473,936	0	23,125,459	23,125,459	0	12,348,477	12,348,477
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,715,685	29,318,389	0	15,333,533	15,333,533
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	7,480,390	7,633,569	153,179	4,963,919	5,117,098	0	2,516,471	2,516,471
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	2,917,682	37,806,893	40,724,575	2,851,969	25,586,571	28,438,540	65,713	12,220,322	12,286,035
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	3,074,012	3,074,012	0	2,080,399	2,080,399	0	993,613	993,613
		TOTAL INTANGIBLE PLANT	3,673,565	140,363,983	144,037,548	3,607,852	92,607,441	96,215,293	65,713	47,756,542	47,822,255
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,521,217	3,521,217	0	2,295,481	2,295,481	0	1,225,736	1,225,736
1	311XXX	Structures & Improvements	0	127,454,751	127,454,751	0	83,087,752	83,087,752	0	44,366,999	44,366,999
1	312000	Boiler Plant	0	173,865,967	173,865,967	0	113,343,224	113,343,224	0	60,522,743	60,522,743
1	313000	Generators	0	6,770	6,770	0	4,413	4,413	0	2,357	2,357
1	314000	Turbogenerator Units	0	53,515,795	53,515,795	0	34,886,947	34,886,947	0	18,628,848	18,628,848
1	315000	Accessory Electric Equipment	0	26,568,356	26,568,356	0	17,319,911	17,319,911	0	9,248,445	9,248,445
1	316000	Miscellaneous Power Plant Equipment	0	16,350,095	16,350,095	0	10,658,627	10,658,627	0	5,691,468	5,691,468
		TOTAL STEAM PRODUCTION PLANT	0	401,282,951	401,282,951	0	261,596,355	261,596,355	0	139,686,596	139,686,596
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	58,480,327	58,480,327	0	38,123,325	38,123,325	0	20,357,002	20,357,002
1	331XXX	Structures & Improvements	0	46,680,678	46,680,678	0	30,431,134	30,431,134	0	16,249,544	16,249,544
1	332XXX	Reservoirs, Dams, & Waterways	0	133,371,931	133,371,931	0	86,945,162	86,945,162	0	46,426,769	46,426,769
1	333000	Waterwheels, Turbines, & Generators	0	163,006,650	163,006,650	0	106,264,035	106,264,035	0	56,742,615	56,742,615
1	334000	Accessory Electric Equipment	0	37,234,082	37,234,082	0	24,272,898	24,272,898	0	12,961,184	12,961,184
1	335XXX	Miscellaneous Power Plant Equipment	0	8,648,699	8,648,699	0	5,638,087	5,638,087	0	3,010,612	3,010,612
1	336000	Roads, Railroads, & Bridges	0	2,230,370	2,230,370	0	1,453,978	1,453,978	0	776,392	776,392
		TOTAL HYDRAULIC PRODUCTION PLANT	0	449,652,737	449,652,737	0	293,128,619	293,128,619	0	156,524,118	156,524,118
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	590,079	590,079	0	315,089	315,089
1	341000	Structures & Improvements	0	16,756,957	16,756,957	0	10,923,860	10,923,860	0	5,833,097	5,833,097
1	342000	Fuel Holders, Producers, & Accessories	0	21,171,618	21,171,618	0	13,801,778	13,801,778	0	7,369,840	7,369,840
1	343000	Prime Movers	0	23,909,469	23,909,469	0	15,586,583	15,586,583	0	8,322,886	8,322,886
1	344000	Generators	0	207,499,854	207,499,854	0	135,269,155	135,269,155	0	72,230,699	72,230,699
1	344010	Generators - Solar	0	149,670	149,670	0	97,570	97,570	0	52,100	52,100
1	345000	Accessory Electric Equipment	0	20,167,314	20,167,314	0	13,147,072	13,147,072	0	7,020,242	7,020,242
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,649	21,649	0	11,560	11,560
1	346000	Miscellaneous Power Plant Equipment	0	1,618,632	1,618,632	0	1,055,186	1,055,186	0	563,446	563,446
		TOTAL OTHER PRODUCTION PLANT	0	292,211,891	292,211,891	0	190,492,932	190,492,932	0	101,718,959	101,718,959
		TOTAL PRODUCTION PLANT	0	1,143,147,579	1,143,147,579	0	745,217,906	745,217,906	0	397,929,673	397,929,673

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	19,721,066	19,721,066	0	12,856,163	12,856,163	0	6,864,903	6,864,903
1	352XXX	Structures & Improvements	0	18,592,674	18,592,674	0	12,120,564	12,120,564	0	6,472,110	6,472,110
1	353000	Station Equipment	0	218,891,785	218,891,785	0	142,695,555	142,695,555	0	76,196,230	76,196,230
1	354000	Towers & Fixtures	0	17,124,450	17,124,450	0	11,163,429	11,163,429	0	5,961,021	5,961,021
1	355000	Poles & Fixtures	0	160,897,078	160,897,078	0	104,888,805	104,888,805	0	56,008,273	56,008,273
1	356000	Overhead Conductors & Devices	0	119,468,202	119,468,202	0	77,881,321	77,881,321	0	41,586,881	41,586,881
1	357000	Underground Conduit	0	2,751,051	2,751,051	0	1,793,410	1,793,410	0	957,641	957,641
1	358000	Underground Conductors & Devices	0	2,330,770	2,330,770	0	1,519,429	1,519,429	0	811,341	811,341
1	359000	Roads & Trails	0	1,946,625	1,946,625	0	1,269,005	1,269,005	0	677,620	677,620
TOTAL TRANSMISSION PLANT			0	561,723,701	561,723,701	0	366,187,681	366,187,681	0	195,536,020	195,536,020
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	4,581,795	0	4,581,795	3,338,102	0	3,338,102	1,243,693	0	1,243,693
99	360400	Land Easements	2,303,893	0	2,303,893	466,752	0	466,752	1,837,141	0	1,837,141
99	361000	Structures & Improvements	18,182,544	0	18,182,544	12,808,757	0	12,808,757	5,373,787	0	5,373,787
99	362000	Station Equipment	116,533,468	0	116,533,468	77,112,827	0	77,112,827	39,420,641	0	39,420,641
99	364000	Poles, Towers, & Fixtures	279,796,288	0	279,796,288	175,194,922	0	175,194,922	104,601,366	0	104,601,366
99	365000	Overhead Conductors & Devices	187,088,709	0	187,088,709	117,843,053	0	117,843,053	69,245,656	0	69,245,656
99	366000	Underground Conduit	88,235,805	0	88,235,805	55,653,537	0	55,653,537	32,582,268	0	32,582,268
99	367000	Underground Conductors & Devices	149,099,380	0	149,099,380	95,300,471	0	95,300,471	53,798,909	0	53,798,909
99	368000	Line Transformers	207,756,843	0	207,756,843	139,461,605	0	139,461,605	68,295,238	0	68,295,238
99	369XXX	Services	136,869,981	0	136,869,981	88,017,829	0	88,017,829	48,852,152	0	48,852,152
99	370000	Meters	47,974,056	0	47,974,056	26,661,103	0	26,661,103	21,312,953	0	21,312,953
99	373XXX	Street Light & Signal Systems	39,007,234	0	39,007,234	24,104,923	0	24,104,923	14,902,311	0	14,902,311
TOTAL DISTRIBUTION PLANT			1,277,429,996	0	1,277,429,996	815,963,881	0	815,963,881	461,466,115	0	461,466,115
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,089,910	3,072,423	4,162,333	383,793	2,079,324	2,463,117	706,117	993,099	1,699,216
4	390XXX	Structures & Improvements	12,960,100	63,283,731	76,243,831	6,440,030	42,828,531	49,268,561	6,520,070	20,455,200	26,975,270
4	391XXX	Office Furniture & Equipment	2,633,353	40,260,261	42,893,614	2,607,734	27,246,937	29,854,671	25,619	13,013,324	13,038,943
4	392XXX	Transportation Equipment	16,526,220	9,751,350	26,277,570	12,093,200	6,599,421	18,692,621	4,433,020	3,151,929	7,584,949
4	393000	Stores Equipment	276,692	2,032,998	2,309,690	121,779	1,375,872	1,497,651	154,913	657,126	812,039
4	394000	Tools, Shop & Garage Equipment	1,478,036	8,348,106	9,826,142	1,116,486	5,649,748	6,766,234	361,550	2,698,358	3,059,908
4	395000	Laboratory Equipment	236,430	953,857	1,190,287	163,172	645,542	808,714	73,258	308,315	381,573
4	396XXX	Power Operated Equipment	29,410,425	11,196,993	40,607,418	18,333,825	7,577,789	25,911,614	11,076,600	3,619,204	14,695,804
4	397XXX	Communications Equipment	16,265,509	61,283,285	77,548,794	10,090,831	41,474,689	51,565,520	6,174,678	19,808,596	25,983,274
4	398000	Miscellaneous Equipment	5,442	392,869	398,311	3,121	265,882	269,003	2,321	126,987	129,308
TOTAL GENERAL PLANT			80,882,117	200,575,873	281,457,990	51,353,971	135,743,735	187,097,706	29,528,146	64,832,138	94,360,284
TOTAL PLANT IN SERVICE			1,361,985,678	2,045,811,136	3,407,796,814	870,925,704	1,339,756,763	2,210,682,467	491,059,974	706,054,373	1,197,114,347

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended May 31, 2014		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(284,152,481)	(284,152,481)	0	(185,239,002)	(185,239,002)	0	(98,913,479)	(98,913,479)
E-ADEP		Hydro Production Plant	0	(122,604,596)	(122,604,596)	0	(79,925,936)	(79,925,936)	0	(42,678,660)	(42,678,660)
E-ADEP		Other Production Plant	0	(84,439,346)	(84,439,346)	0	(55,046,010)	(55,046,010)	0	(29,393,336)	(29,393,336)
E-ADEP		Transmission Plant	0	(190,154,894)	(190,154,894)	0	(123,961,975)	(123,961,975)	0	(66,192,919)	(66,192,919)
E-ADEP		Distribution Plant	(395,780,106)	0	(395,780,106)	(243,528,288)	0	(243,528,288)	(152,251,818)	0	(152,251,818)
E-ADEP		General Plant	(24,039,816)	(68,787,507)	(92,827,323)	(14,326,563)	(46,553,322)	(60,879,885)	(9,713,253)	(22,234,185)	(31,947,438)
TOTAL ACCUMULATED DEPRECIATION			(419,819,922)	(750,138,824)	(1,169,958,746)	(257,854,851)	(490,726,245)	(748,581,096)	(161,965,071)	(259,412,579)	(421,377,650)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(8,009,396)	(8,009,396)	0	(5,221,325)	(5,221,325)	0	(2,788,071)	(2,788,071)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(119,867)	0	(119,867)	(119,867)	0	(119,867)	0	0	0
E-AAAMT		General Plant - 303000	0	(218,512)	(218,512)	0	(146,767)	(146,767)	0	(71,745)	(71,745)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(906,125)	(17,842,717)	(18,748,842)	(892,755)	(12,075,416)	(12,968,171)	(13,370)	(5,767,301)	(5,780,671)
E-AAAMT		General Plant - 390200, 396200	(120,798)	(185,537)	(306,335)	(117,230)	(125,566)	(242,796)	(3,568)	(59,971)	(63,539)
TOTAL ACCUMULATED AMORTIZATION			(1,146,790)	(26,256,162)	(27,402,952)	(1,129,852)	(17,569,074)	(18,698,926)	(16,938)	(8,687,088)	(8,704,026)
TOTAL ACCUMULATED DEPR/AMORT			(420,966,712)	(776,394,986)	(1,197,361,698)	(258,984,703)	(508,295,319)	(767,280,022)	(161,982,009)	(268,099,667)	(430,081,676)
NET ELECTRIC UTILITY PLANT before DFIT			941,018,966	1,269,416,150	2,210,435,116	611,941,001	831,461,444	1,443,402,445	329,077,965	437,954,706	767,032,671
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(294,203)	(294,203)	0	(191,791)	(191,791)	0	(102,412)	(102,412)
12		ADFIT - Electric Plant In Service (282900)	0	(296,477,015)	(296,477,015)	0	(193,596,526)	(193,596,526)	0	(102,880,489)	(102,880,489)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(31,749,442)	(31,749,442)	0	(21,487,070)	(21,487,070)	0	(10,262,372)	(10,262,372)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(389,525)	(389,525)	0	(263,619)	(263,619)	0	(125,906)	(125,906)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(12,415,878)	(12,415,878)	0	(8,093,911)	(8,093,911)	0	(4,321,967)	(4,321,967)
1		ADFIT - CDA Settlement Costs (283333)	0	357,182	357,182	0	232,847	232,847	0	124,335	124,335
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(4,125,510)	(4,125,510)	0	(2,693,917)	(2,693,917)	0	(1,431,593)	(1,431,593)
TOTAL ACCUMULATED DFIT			0	(345,094,391)	(345,094,391)	0	(226,093,987)	(226,093,987)	0	(119,000,404)	(119,000,404)
NET ELECTRIC UTILITY PLANT			941,018,966	924,321,759	1,865,340,725	611,941,001	605,367,457	1,217,308,458	329,077,965	318,954,302	648,032,267

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.299%	34.701%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	941,018,966	924,321,759	1,865,340,725	611,941,001	605,367,457	1,217,308,458	329,077,965	318,954,302	648,032,267
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(898,813)	0	(898,813)	898,813	0	898,813
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,666,012)	0	(2,666,012)	(854,411)	0	(854,411)	(1,811,601)	0	(1,811,601)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,116,546	0	7,116,546	4,561,141	0	4,561,141	2,555,405	0	2,555,405
99	ADFIT - Kettle Falls Disallowed (190420)	280,150	0	280,150	280,150	0	280,150	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,209,994	0	1,209,994	0	0	0	1,209,994	0	1,209,994
99	ADFIT - Boulder Park Disallowed (190040)	486,502	0	486,502	0	0	0	486,502	0	486,502
99	Investment in WNP3 Exchange Power (124900, 12493)	14,087,284	0	14,087,284	14,087,284	0	14,087,284	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(2,531,735)	0	(2,531,735)	(2,531,735)	0	(2,531,735)	0	0	0
99	CDA Lake Settlement - WA (182382)	1,064,827	0	1,064,827	1,064,827	0	1,064,827	0	0	0
99	CDA Lake Settlement - ID (186382)	211,662	0	211,662	0	0	0	211,662	0	211,662
99	ADFIT - CDA Lake Settlement - Direct (283382)	(446,773)	0	(446,773)	(372,691)	0	(372,691)	(74,082)	0	(74,082)
99	CDA CDR Fund - Direct (182324)	77,456	0	77,456	77,456	0	77,456	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	550,186	0	550,186	510,576	0	510,576	39,610	0	39,610
99	ADFIT - Spokane River Relicensing (283322)	(192,542)	0	(192,542)	(178,683)	0	(178,683)	(13,859)	0	(13,859)
99	Spokane River PM&Es (182323)	508,684	0	508,684	324,212	0	324,212	184,472	0	184,472
99	ADFIT - Spokane River PM&Es (283323)	(178,063)	0	(178,063)	(113,498)	0	(113,498)	(64,565)	0	(64,565)
99	Montana Riverbed Settlement (186360)	3,108,172	0	3,108,172	2,086,234	0	2,086,234	1,021,938	0	1,021,938
99	ADFIT - Montana Riverbed Settlement (283365)	(1,087,861)	0	(1,087,861)	(730,183)	0	(730,183)	(357,678)	0	(357,678)
99	Lancaster Generation (182312)	2,720,000	0	2,720,000	2,720,000	0	2,720,000	0	0	0
99	ADFIT - Lancaster Generation (283312)	(952,000)	0	(952,000)	(952,000)	0	(952,000)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	61,177	0	61,177	0	0	0	61,177	0	61,177
4	Customer Advances (252000)	(1,238,416)	690	(1,237,726)	(440,787)	467	(440,320)	(797,629)	223	(797,406)
99	Customer Deposits (235199)	(1,321,818)	0	(1,321,818)	(1,321,818)	0	(1,321,818)	0	0	0
C-WKC	Working Capital	17,376,443	7,569,636	24,946,079	17,376,443	0	17,376,443	0	7,569,636	7,569,636
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	30,853,334	7,570,326	38,423,660	30,556,978	467	30,557,445	296,356	7,569,859	7,866,215
	NET RATE BASE	971,872,300	931,892,085	1,903,764,385	642,497,979	605,367,924	1,247,865,903	329,374,321	326,524,161	655,898,482

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
1	Steam (ED-AN)	7,708,840				7,708,840	7,708,840		5,025,393	5,025,393		2,683,447	2,683,447		
1	Hydro (ED-AN)	8,153,609				8,153,609	8,153,609		5,315,338	5,315,338		2,838,271	2,838,271		
1	Other (ED-AN)	9,330,687				9,330,687	9,330,687		6,082,675	6,082,675		3,248,012	3,248,012		
Total Electric Production		25,193,136				25,193,136	25,193,136		16,423,406	16,423,406		8,769,730	8,769,730		
Electric Transmission															
1	ED-AN	10,178,402				10,178,402	10,178,402		6,635,300	6,635,300		3,543,102	3,543,102		
Total Electric Transmissio		10,178,402				10,178,402	10,178,402		6,635,300	6,635,300		3,543,102	3,543,102		
Electric Distribution															
	ED-ID	14,075,177				14,075,177	14,075,177					14,075,177	14,075,177		
	ED-WA	22,957,620				22,957,620	22,957,620	22,957,620		22,957,620					
Total Electric Distribution		37,032,797				37,032,797	37,032,797	22,957,620		22,957,620		14,075,177	14,075,177		
Gas Underground Storage															
	GD-AN	547,544		547,544											
	GD-OR	113,749				113,749									
Total Gas Underground St		661,293		547,544		113,749									
Gas Distribution															
	GD-AN	62,498		62,498											
	GD-ID	4,077,950		4,077,950											
	GD-WA	8,152,617		8,152,617											
	GD-OR	4,114,888				4,114,888									
Total Gas Distribution		16,407,953		12,293,065		4,114,888									
General Plant															
4	ED-AN	2,591,730		2,591,730		2,591,730	2,591,730		1,754,005	1,754,005		837,725	837,725		
	ED-ID	146,096				146,096	146,096					146,096	146,096		
	ED-WA	916,054				916,054	916,054	916,054		916,054					
7,4	CD-AA	13,900,417		2,755,341	1,235,469		9,909,607	9,909,607	6,706,525	6,706,525		3,203,082	3,203,082		
9,4	CD-AN	715,808		562,919	152,889		562,919	562,919	380,967	380,967		181,952	181,952		
9	CD-ID	262,644		206,546	56,098		206,546	206,546				206,546	206,546		
9	CD-WA	169,141		133,014	36,127		133,014	133,014	133,014	133,014					
8	GD-AA	164,085			112,779		51,306								
	GD-AN	35,082			35,082										
	GD-ID	48,018			48,018										
	GD-WA	219,348			219,348										
	GD-OR	258,002			258,002										
Total General Plant		19,426,425		14,465,966	3,415,682	1,544,777	1,401,710	13,064,256	14,465,966	1,049,068	8,841,497	9,890,565	352,642	4,222,759	4,575,401
Total Depreciation Expense		108,900,006		86,870,301	16,256,291	5,773,414	38,434,507	48,435,794	86,870,301	24,006,688	31,900,203	55,906,891	14,427,819	16,535,591	30,963,410

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 Production/Transmission Ratio	65.190%	34.810%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEPRECIATION EXPENSE	E-DEPX-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC AMORTIZATION EXPENSE	E-AMTX-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		598,705	598,705		319,695	319,695		
1	Misc Intangible Plt (30300)	ED-AN	115,570	115,570		115,570	115,570		75,340	75,340		40,230	40,230		
Total Production/Transmission			1,033,970	1,033,970		1,033,970	1,033,970		674,045	674,045		359,925	359,925		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (30300)	ED-WA	2,844	2,844		2,844	2,844	2,844		2,844					
Total Distribution			26,997	26,997		26,997	26,997	26,997		26,997					
General Plant - 303000															
7,4		CD-AA	328,835	234,427	65,181	29,227	234,427	234,427		158,653	158,653		75,774	75,774	
9,1		CD-AN	9,729	7,651	2,078		7,651	7,651		4,988	4,988		2,663	2,663	
		GD-ID	4,058		4,058										
		GD-WA	23,934		23,934										
		GD-OR	7,845			7,845									
Total General Plant - 303000			374,401	242,078	95,251	37,072	242,078	242,078		163,641	163,641		78,437	78,437	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	9,839,272	7,014,417	1,950,340	874,515	7,014,417	7,014,417		4,747,147	4,747,147		2,267,270	2,267,270	
9,4		CD-AN	10,168	7,996	2,172		7,996	7,996		5,411	5,411		2,585	2,585	
9,4		CD-ID	10,730	8,438	2,292		8,438	8,438				8,438	8,438		
4		ED-AN	192,478	192,478			192,478	192,478		130,263	130,263		62,215	62,215	
		ED-ID	4,747	4,747			4,747	4,747				4,747	4,747		
		ED-WA	569,584	569,584			569,584	569,584	569,584		569,584				
8		GD-AA	442,303		304,004	138,299									
		GD-AN	1,780		1,780										
		GD-OR	250			250									
Total Miscellaneous IT Intangible Plt - 3031X			11,071,312	7,797,660	2,260,588	1,013,064	582,769	7,214,891	7,797,660	569,584	4,882,821	5,452,405	13,185	2,332,070	2,345,255
Gas Underground Storage															
		GD-AN	228		228										
Total Gas Underground Storage			228		228										
General Plant - 390200, 396200															
7,4		CD-AA	28,856	20,571	5,720	2,565	20,571	20,571		13,922	13,922		6,649	6,649	
4		ED-AN	9,373	9,373			9,373	9,373		6,343	6,343		3,030	3,030	
		GD-OR	3,139			3,139									
Total General Plant - 390200, 396200			41,368	29,944	5,720	5,704	29,944	29,944		20,265	20,265		9,679	9,679	
Total Amortization Expense			12,548,276	9,130,649	2,361,787	1,055,840	609,766	8,520,883	9,130,649	596,581	5,740,772	6,337,353	13,185	2,780,111	2,793,296

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Rat	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED DEPRECIATION	E-ADEP-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
1	Steam (ED-AN)	(284,152,481)	(284,152,481)			(284,152,481)	(284,152,481)		(185,239,002)	(185,239,002)		(98,913,479)	(98,913,479)	
1	Hydro (ED-AN)	(122,604,596)	(122,604,596)			(122,604,596)	(122,604,596)		(79,925,936)	(79,925,936)		(42,678,660)	(42,678,660)	
1	Other (ED-AN)	(84,439,346)	(84,439,346)			(84,439,346)	(84,439,346)		(55,046,010)	(55,046,010)		(29,393,336)	(29,393,336)	
Total Electric Production		(491,196,423)	(491,196,423)			(491,196,423)	(491,196,423)		(320,210,948)	(320,210,948)		(170,985,475)	(170,985,475)	
Electric Transmission														
1	ED-AN	(190,154,894)	(190,154,894)			(190,154,894)	(190,154,894)		(123,961,975)	(123,961,975)		(66,192,919)	(66,192,919)	
Total Electric Transmissi		(190,154,894)	(190,154,894)			(190,154,894)	(190,154,894)		(123,961,975)	(123,961,975)		(66,192,919)	(66,192,919)	
Electric Distribution														
	ED-ID	(152,251,818)	(152,251,818)			(152,251,818)	(152,251,818)					(152,251,818)	(152,251,818)	
	ED-WA	(243,528,288)	(243,528,288)			(243,528,288)	(243,528,288)	(243,528,288)		(243,528,288)				
Total Electric Distribution		(395,780,106)	(395,780,106)			(395,780,106)	(395,780,106)	(243,528,288)		(243,528,288)		(152,251,818)	(152,251,818)	
Gas Underground Storage														
	GD-AN	(12,886,514)	(12,886,514)											
	GD-OR	(506,337)		(506,337)										
Total Gas Underground S		(13,392,851)	(12,886,514)	(506,337)										
Gas Distribution														
	GD-AN	(1,500,883)	(1,500,883)											
	GD-ID	(55,298,640)	(55,298,640)											
	GD-WA	(110,234,475)	(110,234,475)											
	GD-OR	(89,430,136)		(89,430,136)										
Total Gas Distribution		(256,464,134)	(167,033,998)	(89,430,136)										
General Plant														
4	ED-AN	(36,190,735)	(36,190,735)			(36,190,735)	(36,190,735)		(24,492,804)	(24,492,804)		(11,697,931)	(11,697,931)	
	ED-ID	(5,994,793)	(5,994,793)			(5,994,793)	(5,994,793)					(5,994,793)	(5,994,793)	
	ED-WA	(12,466,071)	(12,466,071)			(12,466,071)	(12,466,071)	(12,466,071)		(12,466,071)				
7,4	CD-AA	(33,554,520)	(23,921,017)	(6,651,177)	(2,982,326)	(23,921,017)	(23,921,017)		(16,189,027)	(16,189,027)		(7,731,990)	(7,731,990)	
9,4	CD-AN	(11,032,102)	(8,675,755)	(2,356,347)		(8,675,755)	(8,675,755)		(5,871,491)	(5,871,491)		(2,804,264)	(2,804,264)	
9	CD-ID	(4,728,399)	(3,718,460)	(1,009,939)		(3,718,460)	(3,718,460)					(3,718,460)	(3,718,460)	
9	CD-WA	(2,365,804)	(1,860,492)	(505,312)		(1,860,492)	(1,860,492)	(1,860,492)		(1,860,492)				
8	GD-AA	(1,462,378)	(1,005,122)	(457,256)										
	GD-AN	(1,482,510)	(1,482,510)											
	GD-ID	(1,180,023)	(1,180,023)											
	GD-WA	(2,961,266)	(2,961,266)											
	GD-OR	(3,838,282)		(3,838,282)										
Total General Plant		(117,256,883)	(92,827,323)	(17,151,696)	(7,277,864)	(24,039,816)	(68,787,507)	(92,827,323)	(14,326,563)	(46,553,322)	(60,879,885)	(9,713,253)	(22,234,185)	(31,947,438)
Total Accumulated Dep		(1,464,245,291)	(1,169,958,746)	(197,072,208)	(97,214,337)	(419,819,922)	(750,138,824)	(1,169,958,746)	(257,854,851)	(490,726,245)	(748,581,096)	(161,965,071)	(259,412,579)	(421,377,650)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1	Production/Transmission Ratio	65.190%	34.810%
8	Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4	Jurisdictional 4-Factor Ratio	67.677%	32.323%
9	Elec/Gas North 4-Factor	78.641%	21.359%	0.000%				

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ACCUMULATED AMORTIZATION	E-AAAMT-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
1	Franchises (302000) ED-AN	(7,309,620)	(7,309,620)			(7,309,620)	(7,309,620)		(4,765,141)	(4,765,141)		(2,544,479)	(2,544,479)	
1	Misc Intangible Plt (3030 ED-AN	(699,776)	(699,776)			(699,776)	(699,776)		(456,184)	(456,184)		(243,592)	(243,592)	
Total Production/Transmission		(8,009,396)	(8,009,396)			(8,009,396)	(8,009,396)		(5,221,325)	(5,221,325)		(2,788,071)	(2,788,071)	
Distribution														
	Franchises (302000) ED-WA	(94,917)	(94,917)			(94,917)	(94,917)	(94,917)		(94,917)				
	Misc Intangible Plt (3030 ED-WA	(24,950)	(24,950)			(24,950)	(24,950)	(24,950)		(24,950)				
Total Distribution		(119,867)	(119,867)			(119,867)	(119,867)	(119,867)		(119,867)				
General Plant - 303000														
7,4	CD-AA	(243,588)	(173,654)	(48,284)	(21,650)	(173,654)	(173,654)		(117,524)	(117,524)		(56,130)	(56,130)	
9,1	CD-AN	(57,042)	(44,858)	(12,184)		(44,858)	(44,858)		(29,243)	(29,243)		(15,615)	(15,615)	
	GD-ID	(46,690)		(46,690)										
	GD-WA	(90,185)		(90,185)										
	GD-OR	(55,828)			(55,828)									
Total General Plant - 303000		(493,333)	(218,512)	(197,343)	(77,478)	(218,512)	(218,512)		(146,767)	(146,767)		(71,745)	(71,745)	
Miscellaneous IT Intangible Plant -3031XX														
7,4	CD-AA	(24,308,572)	(17,329,581)	(4,818,445)	(2,160,546)	(17,329,581)	(17,329,581)		(11,728,141)	(11,728,141)		(5,601,440)	(5,601,440)	
9,4	CD-AN	(5,492)	(4,319)	(1,173)		(4,319)	(4,319)		(2,923)	(2,923)		(1,396)	(1,396)	
9	CD-ID	(6,705)	(5,273)	(1,432)		(5,273)	(5,273)				(5,273)	(5,273)	(5,273)	
4	ED-AN	(508,817)	(508,817)			(508,817)	(508,817)		(344,352)	(344,352)		(164,465)	(164,465)	
	ED-ID	(8,097)	(8,097)			(8,097)	(8,097)				(8,097)	(8,097)	(8,097)	
	ED-WA	(892,755)	(892,755)			(892,755)	(892,755)	(892,755)		(892,755)				
8	GD-AA	(1,189,954)		(817,879)	(372,075)									
	GD-AN	(9,418)		(9,418)										
	GD-OR	(963)			(963)									
Total Misc IT Intangible Plant - 3031XX		(26,930,773)	(18,748,842)	(5,648,347)	(2,533,584)	(906,125)	(17,842,717)	(18,748,842)	(892,755)	(12,075,416)	(12,968,171)	(13,370)	(5,767,301)	(5,780,671)
Gas Underground Storage														
	GD-AN	(239,613)		(239,613)										
Total Gas Underground Storage		(239,613)		(239,613)										
General Plant - 390200, 396200														
7,4	CD-AA	(185,443)	(132,203)	(36,758)	(16,482)	(132,203)	(132,203)		(89,471)	(89,471)		(42,732)	(42,732)	
9	CD-ID	(4,537)	(3,568)	(969)		(3,568)	(3,568)				(3,568)	(3,568)	(3,568)	
9	CD-WA	(8,332)	(6,552)	(1,780)		(6,552)	(6,552)	(6,552)		(6,552)				
4	ED-AN	(53,334)	(53,334)			(53,334)	(53,334)		(36,095)	(36,095)		(17,239)	(17,239)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)	(110,678)		(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	(49,280)			(49,280)									
Total General Plant - 390200, 396200		(413,467)	(306,335)	(41,370)	(65,762)	(120,798)	(185,537)	(306,335)	(117,230)	(125,566)	(242,796)	(3,568)	(59,971)	(63,539)
Total Accumulated Amortization		(36,206,449)	(27,402,952)	(6,126,673)	(2,676,824)	(1,146,790)	(26,256,162)	(27,402,952)	(1,129,852)	(17,569,074)	(18,698,926)	(16,938)	(8,687,088)	(8,704,026)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.290%	19.822%	8.888%	1 Production/Transmission Ratio	65.190%	34.810%
8 Gas North/Oregon 4-Factor	0.000%	68.732%	31.268%	4 Jurisdictional 4-Factor Ratio	67.677%	32.323%
9 Elec/Gas North 4-Factor	78.641%	21.359%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,675	13,622	362,279	22,774	398,675	0	0	0	0	0	0	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	675,221	0	0	0	0	0	0	0	0	675,221	0	675,221
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,949,063	0	0	2,815,287	2,815,287	0	0	782,783	782,783	0	350,993	350,993
9		CD-WA / ID / AN	1,205,951	370,172	343,838	234,362	948,372	100,539	93,387	63,653	257,579	0	0	0
		TOTAL ACCOUNT	6,706,074	383,794	706,117	3,072,423	4,162,334	577,703	93,387	846,436	1,517,526	675,221	350,993	1,026,214
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	6,730,118	923,834	2,119,145	3,687,139	6,730,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,177,767	0	0	0	0	2,177,767	0	0	2,177,767	0	0	0
99		GD-OR / AS	3,563,947	0	0	0	0	0	0	0	0	3,563,947	0	3,563,947
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	73,296,791	0	0	52,253,282	52,253,282	0	0	14,528,890	14,528,890	0	6,514,619	6,514,619
9		CD-WA / ID / AN	21,948,387	5,516,196	4,400,925	7,343,310	17,260,431	1,498,206	1,195,297	1,994,453	4,687,956	0	0	0
		TOTAL ACCOUNT	107,717,010	6,440,030	6,520,070	63,283,731	76,243,831	3,675,973	1,195,297	16,523,343	21,394,613	3,563,947	6,514,619	10,078,566
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,337,799	2,607,734	14,649	5,715,416	8,337,799	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	470,929	0	0	0	0	0	0	323,679	323,679	0	147,250	147,250
7		CD-AA	48,354,923	0	0	34,472,224	34,472,224	0	0	9,584,913	9,584,913	0	4,297,786	4,297,786
9		CD-WA / ID / AN	106,293	0	10,969	72,621	83,590	0	2,979	19,724	22,703	0	0	0
		TOTAL ACCOUNT	57,276,594	2,607,734	25,618	40,260,261	42,893,613	0	2,979	9,934,966	9,937,945	0	4,445,036	4,445,036
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	21,882,056	10,570,531	3,647,746	7,663,779	21,882,056	0	0	0	0	0	0	0
99		GD-WA / ID / AN	8,378,164	0	0	0	0	5,472,489	1,629,750	1,275,925	8,378,164	0	0	0
99		GD-OR / AS	2,860,673	0	0	0	0	0	0	0	0	2,860,673	0	2,860,673
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	529,796	0	0	377,692	377,692	0	0	105,016	105,016	0	47,088	47,088
9		CD-WA / ID / AN	5,109,066	1,522,669	785,274	1,709,878	4,017,821	413,559	213,281	464,405	1,091,245	0	0	0
		TOTAL ACCOUNT	38,759,755	12,093,200	4,433,020	9,751,349	26,277,569	5,886,048	1,843,031	1,845,346	9,574,425	2,860,673	47,088	2,907,761

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	395,329	10,739	14,745	369,845	395,329	0	0	0	0	0	0	
99		GD-WA / ID / AN	84,271	0	0	0	0	84,271	0	0	84,271	0	0	
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	2,434,305	111,040	140,169	1,663,153	1,914,362	30,159	38,070	451,714	519,943	0	0	
		TOTAL ACCOUNT	2,971,132	121,779	154,914	2,032,998	2,309,691	114,430	38,070	451,714	604,214	57,227	0	57,227
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,149,201	1,073,697	336,726	1,738,778	3,149,201	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,928,033	0	0	0	0	2,092,421	433,525	402,087	2,928,033	0	0	0
99		GD-OR / AS	894,790	0	0	0	0	0	0	0	894,790	0	894,790	
8		GD-AA	1,470,363	0	0	0	0	0	0	1,010,610	1,010,610	0	459,753	459,753
7		CD-AA	8,967,647	0	0	6,393,036	6,393,036	0	0	1,777,567	1,777,567	0	797,044	797,044
9		CD-WA / ID / AN	361,013	42,788	24,824	216,293	283,905	11,621	6,742	58,745	77,108	0	0	0
		TOTAL ACCOUNT	17,771,047	1,116,485	361,550	8,348,107	9,826,142	2,104,042	440,267	3,249,009	5,793,318	894,790	1,256,797	2,151,587
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	828,487	156,529	71,137	600,821	828,487	0	0	0	0	0	0	0
99		GD-WA / ID / AN	157,719	0	0	0	0	51,326	16,739	89,654	157,719	0	0	0
99		GD-OR / AS	145,112	0	0	0	0	0	0	0	145,112	0	145,112	
8		GD-AA	99,064	0	0	0	0	0	0	68,089	68,089	0	30,975	30,975
7		CD-AA	355,663	0	0	253,552	253,552	0	0	70,500	70,500	0	31,611	31,611
9		CD-WA / ID / AN	137,648	6,643	2,121	99,484	108,248	1,804	576	27,020	29,400	0	0	0
		TOTAL ACCOUNT	1,723,693	163,172	73,258	953,857	1,190,287	53,130	17,315	255,263	325,708	145,112	62,586	207,698
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	39,013,361	18,076,797	10,669,087	10,267,477	39,013,361	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,589,483	0	0	0	0	2,812,487	946,502	830,494	4,589,483	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	558,667	0	0	398,274	398,274	0	0	110,739	110,739	0	49,654	49,654
9		CD-WA / ID / AN	1,520,558	257,028	407,513	531,241	1,195,782	69,809	110,681	144,286	324,776	0	0	0
		TOTAL ACCOUNT	45,725,903	18,333,825	11,076,600	11,196,992	40,607,417	2,882,296	1,057,183	1,085,519	5,024,998	43,834	49,654	93,488

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	52,134,610	9,693,734	2,986,629	39,454,247	52,134,610	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,185,053	0	0	0	0	612,544	479,090	93,419	1,185,053	0	0	0
99		GD-OR / AS	1,034,823	0	0	0	0	0	0	0	0	1,034,823	0	1,034,823
8		GD-AA	992,932	0	0	0	0	0	0	682,462	682,462	0	310,470	310,470
7		CD-AA	21,242,418	0	0	15,143,720	15,143,720	0	0	4,210,672	4,210,672	0	1,888,026	1,888,026
9		CD-WA / ID / AN	13,059,935	397,097	3,188,049	6,685,318	10,270,464	107,852	865,878	1,815,741	2,789,471	0	0	0
		TOTAL ACCOUNT	89,649,771	10,090,831	6,174,678	61,283,285	77,548,794	720,396	1,344,968	6,802,294	8,867,658	1,034,823	2,198,496	3,233,319
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	49,689	0	2,299	47,390	49,689	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	479,075	0	0	341,533	341,533	0	0	94,962	94,962	0	42,580	42,580
9		CD-WA / ID / AN	9,014	3,121	22	3,945	7,088	848	6	1,072	1,926	0	0	0
		TOTAL ACCOUNT	540,145	3,121	2,321	392,868	398,310	848	6	96,034	96,888	2,367	42,580	44,947
		TOTAL GENERAL PLANT	368,841,124	51,353,971	29,528,146	200,575,871	281,457,988	16,014,866	6,032,503	41,089,924	63,137,293	9,277,994	14,967,849	24,245,843

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended May 31, 2014	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	3,964,560	153,179	0	3,811,381	3,964,560	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,152,698	0	0	0	0	971,661	181,037	0	1,152,698	0	0	0
99		GD-OR / AS	413,843	0	0	0	0	0	0	0	0	413,843	0	413,843
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,932,528	0	0	3,516,399	3,516,399	0	0	977,726	977,726	0	438,403	438,403
9		CD-WA / ID / AN	194,058	0	0	152,609	152,609	0	0	41,449	41,449	0	0	0
		TOTAL ACCOUNT	10,657,687	153,179	0	7,480,389	7,633,568	971,661	181,037	1,019,175	2,171,873	413,843	438,403	852,246
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	3,893,169	2,851,969	23,524	1,017,676	3,893,169	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	2,180,203	0	0	0	0	0	0	1,498,497	1,498,497	0	681,706	681,706
7		CD-AA	51,548,962	0	0	36,749,255	36,749,255	0	0	10,218,035	10,218,035	0	4,581,672	4,581,672
9		CD-WA / ID / AN	104,464	0	42,189	39,962	82,151	0	11,459	10,854	22,313	0	0	0
		TOTAL ACCOUNT	57,726,798	2,851,969	65,713	37,806,893	40,724,575	0	11,459	11,727,386	11,738,845	0	5,263,378	5,263,378
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	39,960	0	0	39,960	39,960	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,526	0	0	0	0	0	0	11,526	11,526	0	0	0
99		GD-OR / AS	1,231	0	0	0	0	0	0	0	0	1,231	0	1,231
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,255,928	0	0	3,034,051	3,034,051	0	0	843,610	843,610	0	378,267	378,267
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	4,308,645	0	0	3,074,011	3,074,011	0	0	855,136	855,136	1,231	378,267	379,498
	TOTAL		72,693,130	3,005,148	65,713	48,361,293	51,432,154	971,661	192,496	13,601,697	14,765,854	415,074	6,080,048	6,495,122

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Fact	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended May 31, 2014 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(42,376,159)	(30,209,964)	(8,399,802)	(3,766,393)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(1,957,601)	(1,539,477)	(418,124)	0
7	283750	CD-AA	(546,395)	(389,525)	(108,306)	(48,564)
Total			<u>(44,880,155)</u>	<u>(32,138,966)</u>	<u>(8,926,232)</u>	<u>(3,814,957)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.290%	19.822%	8.888%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.732%	31.268%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.641%	21.359%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended May 31, 2014
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	***** SYSTEM *****			***** ELECTRIC *****			***** GAS NORTH *****		
			Washington	Idaho	Total	Washington	Idaho	Total	Washington	Idaho	Total
1	151120	FUEL STOCK COAL-COLSTRIP		832,471	832,471		832,471	832,471		0	0
1	151210	FUEL STOCK HOG FUEL-KFGS		481,534	481,534		481,534	481,534		0	0
4	154100	PLANT MATERIALS & OPER SUPPLIES		6,779,930	6,779,930		5,470,911	5,470,911		1,309,019	1,309,019
1	154300	PLANT MATERIALS & OPER SUP-CS2		246,726	246,726		199,090	199,090		47,636	47,636
1	154400	PLANT MATERIALS & OPER SUP-COLSTRIP		715,450	715,450		577,316	577,316		138,134	138,134
4	154500	SUPPLY CHAIN RECEIVING INVENTORY		2,821	2,821		2,276	2,276		545	545
4	154550	SUPPLY CHAIN AVERAGE COST VARIANCE		(786)	(786)		(634)	(634)		(152)	(152)
4	154560	SUPPLY CHAIN INVOICE PRICE VARIANCE		8,268	8,268		6,672	6,672		1,596	1,596
99	163998	COMMON WORKING CAPITAL	0		0	0		0	0		0
99	163999	INVESTOR-SUPPLIED WORKING CAPITAL	17,376,443		17,376,443	17,376,443		17,376,443	0		0
TOTAL			17,376,443	9,066,414	26,442,857	17,376,443	7,569,636	24,946,079	0	1,496,778	1,496,778

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.190%	34.810%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	67.677%	32.323%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%